



Parent Handbook

**Administered by
Nevada State Treasurer Dan Schwartz**



The purpose of this Handbook is to help the parents of Nevada understand the Education Savings Account program offered by the State Treasurer's Office. For additional information, please visit www.nevadatreasurer.gov.

Introduction

History of Education Savings Account in the United States

Since the early 1990s, lawmakers in states across the country have contemplated ways to provide alternatives to parents who are not satisfied with their current public school options. Until recently, these options – charter schools, private school scholarships, full-time virtual schools – have all created *school* choice options. For decades, however, innovative thinkers from all political backgrounds have proposed concepts that turn school choice into *educational* choice – the ability for parents to truly control their child’s K-12 education.

In the 1970s, liberal law professors Jack Coons and Stephen Sugarman proposed giving parents the power to create a “personally tailored education” for children using their public education dollars. In their 1978 book, *Education by Choice*, the UC Berkeley professors noted that a quality education may not have to exist under one school roof: “Reading in the morning at Ms. Kay’s house, spending two afternoons a week learning a foreign language in Mr. Buxbaum’s electronic laboratory, and going on nature walks and playing tennis the other afternoons under the direction of Mr. Phillips could be a rich package for a ten-year-old.”

Milton Friedman – conservative economist, professor, Nobel laureate, and school choice pioneer – had similar ideas. While supporting school choice more broadly, Friedman noted that merely giving parents options between schools was not the end goal, saying the purpose is “to enable parents to have free choice, and the purpose of having free choice is to provide competition and allow the educational industry to get out of the 17th century and into the 21st century.” Friedman asked, “why not let [parents] spend part of [their education funds] for math in one place and English or science somewhere else?”

With changing technological and political circumstances, this concept of *educational* choice has been able to take shape through the creation of education savings accounts (ESAs). These programs utilize an account controlled by parents that can be used to direct their child’s education funding towards the schools, courses, programs, and services of their choice. This allows parents to create a truly customized education for their child. Under a robust system of oversight, parents can direct funds in an ESA to any combination of state-authorized uses, including (but not limited to): school tuition, tutoring, online courses, testing, curriculum for home instruction, educational therapies for students with special needs, and many other uses.

Through an ESA, parents are still able to choose a whole-school option for their child, but they are no longer required to. A child can attend a private school and receive speech therapy on the side, or learn math and science online, English and history at home, be tutored twice a week, and have leftover money for future education costs. Through an ESA, education is no longer “use it or lose it.” Parents decide where the best values are and have the ability to direct their child’s funds in the most efficient way.

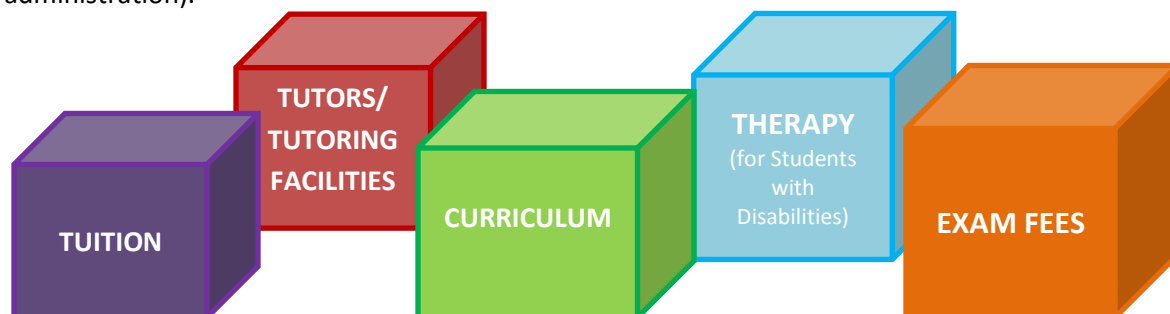
First created in 2011, ESAs are growing in popularity. As of 2015, programs exist in Arizona, Florida, Mississippi, Tennessee, and Nevada. An additional 16 states have filed bills to create an ESA program, making it one of the fastest growing choice policies in America.

The Nevada Education Savings Account program made history by creating the most expansive program to-date: giving access to all public school students in the state, more than 450,000 K-12 students. Now, parents in the state will have choice among public, charter, private, and customized education. Through their actions, Nevada leaders have embraced freedom in education, placing their trust in parents to pursue the education that best suits the unique needs of their child.

*Introduction Contributed
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Overview

As noted above, an ESA truly offers a customizable education where the money a child would have received for a public school education can be used for an education that a parent chooses to be the best fit for their child. ESA funds can be used for: private school tuition, distance education, tutors, curriculum, exam fees, therapy for students with disabilities, and account management fees (for administration).



Understanding the Difference

There is a lot of confusion between a voucher, a tax-credit scholarship, and an education savings account (ESA). The following describes the difference between the three types of education reform.

Voucher	Tax-Credit Scholarship	Education Savings Account (ESA)
First form of private school choice—money that would have been spent in a public school allows parents to allocate the funds to any eligible school of their choice.	Rather than using public funds, individuals and businesses donate private funds to a non-profit organization to provide tuition scholarships for eligible students and donors receive a tax credit.	A grant deposited into an account for a child and controlled by parents for multiple educational uses; a customizable education for each child.

Does My Child Qualify for an ESA?

Eligibility

Students between the ages of 5 to 18 years old are eligible to apply for an ESA as long as they are a Nevada resident, and have attended a Nevada public school for 100 days immediately prior to applying.

Why 100 days?

Many parents want to know why their child must be enrolled in the public school system for 100 consecutive days prior to applying for the ESA program. This was a stipulation put into place by the 78th Legislature because the Nevada Department of Education (NDE) counts the total enrollment for students in the public school system within that time frame to devise a budget for education through the Distributive School Account (DSA). These enrollment numbers are crucial because it sets the budget for education based on the total number of pupils. It determines whether or not a student has been calculated (or budgeted) for within that time frame.

Children who are currently enrolled in private schools or are “home schooled” are not eligible, because those students are not accounted for in the Distributive School Account (DSA) budget as mentioned above. A homeschooled student by our definition means that they parent has signed a waiver with the department of education opting to pull them out of the public school system and agreeing to educate their child on their own accord. (This is not to be confused with a “home educated” student who may be enrolled in a virtual charter school.) Should those families mentioned above wish to apply to receive ESA funds, they would need to pull their child from the private school or homeschool and enroll them into a public school for 100 consecutive days. Please see exemptions below.

Exemptions to the 100 Day Rule

There are two exemptions to the 100 day rule, they are as follows:

- The first exemption is for children of active duty military parents who are serving at a base in the state of Nevada. Since these children are subject to frequent geographical moves, this exemption is backed by the Interstate Compact on Educational Opportunity for Military Children (S.B. 303, 2009) to “remove barriers to educational success imposed on children of military families because of frequent moves and deployment of their parents.”
- The second exemption allows children age 5-7 (kindergarten) to apply to the ESA program without obtaining 100 days in a public school. S.B.302 stated that the law covered children ages 7-18 (who are required to attend public school under NRS 392.040). It did not address how the law should treat children over the age of 5 and under the age of 7, who were allowed to attend public school. These children are already calculated in the state’s education funding formula, and therefore are accounted for in the annual DSA budget. The child must be five years or under years by September 30 of the year in which they intend to enroll the child in the ESA program.

How Does a Child Qualify as a Non-Traditional Public School Student?

If a child is in K-12 and enrolled in at least one class in the public school system, than that child is eligible to meet the requirement for enrollment in a public school system, as long as there have been 100 consecutive days enrolled. However, the ESA funding amount you receive will be a pro-rated to 1/6 of your calculated ESA amount. If your child was enrolled in two classes, they would receive 2/6 (or 1/3) of the full ESA amount. Overtime, if a child left the public school system altogether, the ESA would increase to a full amount. This could take up to 24 months.

How Do I Apply?

In order to apply for the Nevada ESA, you must complete an application online at www.nevadatreasurer.gov during one of our open enrollment periods.

Apply at
www.nevadatreasurer.gov

PLEASE NOTE A COURT ORDER HAS TEMPORARILY PAUSED THE ESA PROGRAM FOR THE TIME BEING, THE FEBRUARY FUNDING DATE WILL MORE THAN LIKELY NOT OCCUR. UPDATES FORTHCOMING.

Open Enrollment Periods	Eligible Funding Dates
February – March	May, August, November, February (2017)
May – June	August, November, February (2017), May (2017)
August – September	November, February (2017), May (2017), August (2017)
November – December	February (2017), May (2017), August (2017), November (2017)

Funding Month	Student Must Be Withdrawn from Public School by:
February	Last day of January
May	Last day of April
August	Last day of September
November	Last day of October

See below for a table of required supporting documentation.

Children in Nevada	Children in Nevada at 185% Poverty Level	Children in Nevada with a Disability
Proof of 100 Days in Public School	Proof of 100 Days in Public School	Proof of 100 Days in Public School
Birth Certificate / Proof of Guardianship	Birth Certificate / Proof of Guardianship	Birth Certificate / Proof of Guardianship
Parent Driver's License	Parent Driver's License	Parent Driver's License
Proof of Residence - Current Copy of Mortgage, Lease, Utility Bill or Property Tax	Proof of Residence - Current Copy of Mortgage, Lease, Utility Bill or Property Tax	Proof of Residence - Current Copy of Mortgage, Lease, Utility Bill or Property Tax
Driver's License / Government ID	Driver's License / Government ID	Driver's License / Government ID
	Proof of income - tax returns, or past 3 pay stubs, or letter from employer, or 2015 award letter, or proof of child support (if applicable)	IEP from School District or a Doctor's Note

Though we will be verifying that your child has been enrolled in the public school system for 100 days with the Nevada Department of Education; parents may receive a letter from our office stating that the NDE does not show them as enrolled in their system for 100 days, or perhaps at all. If this is the case, the required documentation for proof is enrollment one of the following: a letter from the child's school proving enrollment, a copy of their attendance history, or the child's past four report cards.

Responsibilities

Parents Responsibilities - Before applying, each parent must understand that they are agreeing to take their child out of the public/charter school system and enroll them in an alternative form of education. It is the parent's responsibility to be organized and informed for the benefit of a student's education. Parents accept the added responsibility of all the tasks that relate to the program and agree to the following terms:

- To provide an education for the child that replaces one offered by a public school
- Utilize the ESA funds only for services according to the approved categories (listed in Chapter 3)

Parents Rights – The right to request removal from the ESA program or remove themselves and return to public school at the beginning of the next funding period. Each funding period lasts three months.

Participating Entity Responsibilities – Participating entities must accept payment formally through the State's program as their way of approving a parent's payment. They must also provide a receipt for services they provide to the parent. If chosen by the parent as the responsible participating entity to administer the standardized norm-referenced tests, the participating entity must comply and provide test results to the Nevada Department of Education according to Statute.

Treasurer's Office Responsibilities – It is the State Treasurer's office responsibility to facilitate program applications, maintain operations of ESA accounts, perform random audits, and ensure that policies and procedures according to statute are being followed.

ESA Allowable Expenses

How is an ESA Funded?

Participating students will receive an amount equal to 90% or 100% of the formulaic number based upon the Distributive School Account (DSA) amount per pupil for that school year:

- 100% (An estimate of \$5,700 for the 2015-16 school year) for students with a disability or students with a household income less than 185% of the federal poverty line
- 90% (An estimate of \$5,100 for the 2015-16 school year) for all other students meeting the 100 day requirement

ESA accounts will be funded on a quarterly basis during the months of: February, May, August and November. When a parent sets up an account, they are able to select any one of the above mentioned months to begin funding. It is important to note that **once the account is funded a child can no longer be enrolled in the public school system; a parent must pull them out at least one day prior to their account funding.** Once the funds are in the designated ESA account, a family is ready to begin a customizable educational of choice for their child.

Money deposited into an ESA account can be used for tuition, fees, required textbooks, transportation, educational therapies and services (for students with a disability), tutors, tutoring facilities, curriculum, supplies, distance education and other teaching services provided by a participating entity¹ in a non-public school environment. The funds can also be utilized for any nationally norm-referenced achievement examinations, advanced placement tests, or examinations required for admission to a college or university.

While many ESA students may choose to attend a private school, those that choose to be educated at home are referred as an “opt-in student”. Opt-in students can enroll in distance education, be taught by a tutor, attend a tutoring facility, or develop another customizable form of education.

Tuition

Tuition is charged by private schools, distance education programs and eligible institutions. Tuition is where a majority of a student’s ESA funds will more than likely be spent. Eligible institutions are defined as a university, state college or community college within the Nevada System of Higher Education; or any other college or university that: was originally established in, and is organized under the law of this State, is exempt from taxation and is accredited by a regional accrediting agency recognized by the United States Department of Education. A student is only allowed to spend ESA funds at an eligible institution as long as the student has not already graduated from high school. They are allowed to be enrolled in a dual credit program.



Fees

Fees are not always as straightforward as tuition, and many schools charge separate fees for things such as application or registration fees, computer or science lab fees, graduation fees, parking fees, etc. Some of these items are reimbursable by the ESA program, while others are not. For this reason, fees that are not included in the overall tuition amount must be paid for by the parent and then submitted through the web portal for staff to review for potential reimbursement. Fees that will be a reimbursable are education related for example: computer and science lab fees. Fees that would not be covered are more operational, extracurricular or optional. For example: registration, sports, or parking fees.

Textbooks

Textbooks required for courses at a private school, distance education program, curriculum or postsecondary courses are eligible for reimbursement. Account holders will need to save receipts and provide a scanned copy for reimbursement.



¹ A participating entity is defined in S.B.302 as:

1. A private school licensed pursuant to Chapter 394 of NRS or exempt from such licensing pursuant to NRS 394.211.
2. An eligible institution.
3. A program of distance education that is not operated by a public school or the Department.
4. A tutor or tutoring facility that is accredited by a state, regional or national accrediting organization.
5. The parent of a child.

Transportation

Transportation is a reimbursable expense if required for a student to travel to and from a participating entity or multiple participating entities in the form of mileage. A parent is able to be reimbursed up to \$750 per academic year for transportation. This comes out of the total amount of the ESA funds—it is not in addition to. The mileage rate is .575 per mile for fiscal year 2015-2016 (based on the Federal GSA rates). Parents must submit a mileage reimbursement form as available online, in addition to a print out of Google maps showing distance between starting and ending destinations.

Educational Therapies and/or Services

Therapy is a reimbursable expense for an ESA account holder, but it must be for the benefit of a child with a disability. The term “pupil with a disability” was amended in SB 13 in the 78th Legislative session to “child with a disability” to match the federal law. SB 13 defines a child with a disability as having “intellectual disabilities, hearing impairments (including deafness), speech or language impairments, visual impairments (including blindness), serious emotional disturbance, orthopedic impairments, autism, traumatic brain injury, other health impairments, or specific learning disabilities; and who by reason thereof, needs special education and related services.” Therapy must be provided from a licensed or accredited practitioner or provider. To qualify for educational therapy services, a student must have a current Individual Education Plan (IEP) or provide a doctor’s note. The following credentials are accepted: State License, Board Certification and National Accreditation.



Approved Therapies
Physical Therapy
Occupational Therapy
Speech Therapy
Vision Therapy (Visually Impaired Student Only)
Hand Therapy
Music Therapy
Equine Therapy; Hippotherapy, Therapeutic Riding
Aquatic Therapy
Martial Arts Therapy
Gymnastics therapy
Applied behavior Analysis and Verbal Behavior Analysis

Tutors, Tutoring Facilities and Para-Professionals

All services must be delivered by an individual or provider who is accredited by a state, regional or national accrediting organization. The tutor must apply to become a participating entity and submit proper documentation in order to get on the ESA pre-approved list. Should a tutoring agency not have accreditation documents, they may submit either a teaching license, substitute teaching license, copy of a degree or a transcript for each teaching professional they employ. The specific requirements for tutoring professionals are described below. The ESA program requires such credentials in order to demonstrate that an individual or facility is qualified to instruct a student. If the tutor you wish to use is not on this list, please direct them to our www.esa.nevadatreasurer.gov to become a participating entity.

Fully Credentialed Tutors must have a State Teaching Certificate in either: Elementary Education, Secondary Education, or Special Education, or have a National Board Certification, or have completed a Teacher Prep Program in another state and is certified by the National Council for Accreditation of Teach Education (NCATE).



Subject Specific Credentialed Tutors must have a Bachelor's Degree or higher in a specific subject area being taught from an accredited University. Subject specific credentialed Instructors are non-certified professionals who hold significant documented knowledge in an approved subject area. While they are not certified teachers, they are capable of educating students in a specific field of study.

Subject Areas for Tutoring:

Anthropology	Environmental Science	Physical Education/ Phys Science
Art	Foreign Languages*	Physics
Biology	General Science	Physiology
Botany	Geography	Political Science
Chemistry	Geology	Psychology
Composition and Rhetoric	Health	Reading
Computer Science	History or US and World	Science
Dance	Journalism	Social Science
Dramatic or Theatrical Arts	Linguistics	Sociology
Earth Science	Literacy	Speech
Economics	Mathematics	Zoology
English / Language Arts	Music**	

*Please see NAC 391.131.

**Please see NAC 391.13105.

Para-Professional Tutors are eligible to tutor a student. A para-professional is not a credentialed teacher, tutor, or instructor—but can qualify to tutor by showing a certain level or knowledge in a particular field of study. A para-professional needs:

1. Sixteen college credit hours in a specific area of study by submitting either an official or unofficial transcript.
2. Associate's degree or higher by submitting a copy of official or unofficial transcript.

A family member of an ESA account holder may not provide tutoring services to the child in the family who has an ESA account. However, if a family member qualifies and is approved as a participating entity, they may tutor other ESA account holders. Parents can not hire friends to tutor their child or other parents of ESA account holders, unless they are approved and registered as a participating entity. A participating entity by these standards means applied and approved through the participating entity web application to become either a: fully credentialed tutor, subject specific tutor, or paraprofessional tutor. Parents who check the box (I wish to become a participating entity) when registering for their child's account only means they are activating themselves to become eligible for reimbursable expenses; it does not mean they are applying to becoming a participating entity such as a tutor.

Curriculum

Curriculum is a type of lesson plan that can be written in print, audio, or online and is provided in a number of units, chapters, by month, quarters, semester, or yearly. It is often utilized by home educated students, or can be used in conjunction with other educational choice options for your child. ESA funds may be used for a complete course of study for a particular content area or grade level. However, because there is not a defined list of approved curriculum, differentiating what is approved and prohibited may be difficult. Please see the table below for examples of allowed curriculum.

Examples of Companies Offering Curriculum

Big Ideas Learning

Discovery Education

Houghton Mifflin Harcourt Publishers

Time4Learning

The named curriculum are merely examples, the State Treasurer's Office does not endorse or approve any particular curriculum and it is the role of the parent to decide, of chosen, which is the best for their child.

Educational field trips to museums within Nevada will be considered a reimbursable expense. If you have questions on whether or not a field trip is a reimbursable expense, or questions on any other type of reimbursable expense it is encouraged that you submit a Pre-Authorization form (included at the back of this handbook or available on our website) for ESA staff to review and process in order to ensure that your request is compliant with our guidelines.

Supplies

Supplies are reimbursable if they are required to administer curriculum. For example, if a science experiment requires certain materials to complete a project, then supplies will be reimbursed. Calculators would be a covered reimbursable expense. However, general supplies such as pencils, paper, binders, scissors, glue and backpacks would not be reimbursable items. The general rule of thumb to follow for supplies is that if a family had to purchase these items on their own for a child to attend public school, then they must also provide them for a child outside of ESA funding as well.

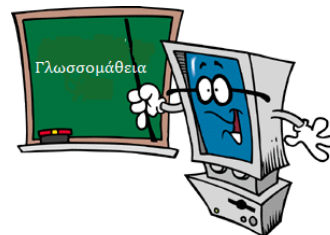
Allowed Educational Supplies	Disallowed Supplies
Educational flashcards	Pencils, pens, crayons, markers
Educational workbooks (math, reading language arts, science, social studies)	Paper, scissors, glue
Educational maps (social studies)	Tablets
Periodic table (science)	Cell phones
Science projects	Office space for rent
Money to teach students about bills and coins/ Time-Telling educational clocks	Office equipment: desks, chairs, bookshelves, white boards
Counting / Pattern blocks (math)	Uniforms, backpacks

Should a parent wish to purchase a computer for an ESA student, they may do so if it is needed for the success of the child's educational choice options such as distance education learning or being able to administer online curriculum. A preselected computer will be available on our website by August 2016 with our preferred vendor. Parents will not be required to pay for it in advance, as we are aware this kind of expense could pose a financial hardship on a family. Therefore, when the computer is ordered with our designated vendor, parents will be able to provide their ESA number and the vendor can

submit an invoice to our office referencing the ESA account. Each ESA member can purchase one computer every four years.

Distance Education Programs

Sometimes distance education programs may be the best option for a student's situation. If this is the case—tuition, fees and required textbooks may be purchased for distance educational programs. Distance education is defined by NRS 388.826 as “instruction delivered by means of video, computer, television, or the internet or other electronic means of communication, or any combination thereof; in such a manner that the person supervising or providing the instruction and the pupil receiving the instruction are separated geographically for a majority of the time during which the instruction is delivered.”



Charter schools within the state offer distance education programs (virtual or online courses); it is important to note that if a child is currently enrolled in one of these programs that they may qualify to meet the 100 consecutive day enrollment rule as enrolled in a public/charter school. However, they will no longer be able to remain within that same distance education learning program (virtual charter school); unless that particular participating entity has been approved by our office and also operates under the terms of a private school. Because charter schools are publicly funded and are included in the Distributive School Account (DSA); they are classified as a public school.

Fees for Tests

As mandated by S.B.302, a parent will need to select a participating entity to administer a nationally standardized norm-reference achievement test in both: mathematics and English / language arts. ESA funds may be utilized for these tests. These tests are taken to help ascertain the student's ability to show mastery of appropriate grade level material. ESA funding is not based upon passing or failing of these tests. The tests can be any nationally standardized norm-referenced achievement test pertaining to the student's grade level. Examples are listed below:

Examples of Standardized Norm-Referenced Achievement Tests
Nevada Criterion Referenced Tests (NCRT)
Nevada High School Proficiency Exam (HSPE)
English Language Proficiency Assessment (ELPA)
Iowa Test of Basic Skills (ITBS)

Advanced placement tests and college prep examinations such as the ones listed below are also considered a reimbursable expense for ESA account holders.

Examples of College Prep Tests Covered by ESA Funds
Stanford Achievement Test (SAT)
American College Test (ACT)
Advanced Placement Exams (AP)
National Merit Scholarship Qualifying Test

Contract Services from a Public School (Individual Classes)

Students may enroll in an individual class (or up to three classes) or extracurricular programs in a public school for a reduced ESA amount. This is up to each individual school district and not a guarantee that will agree to participate, please check with your designated school district to see if this is something they allow.

If a parent chooses to enroll their student in a public school course, the ESA amount will be reduced by 1/6 of the total amount. A student may enroll in up to three classes at a public school, for each class enrolled in the ESA amount will be reduced by 1/6. For example, if a child enrolled in physical education, band, and another class of choice (a total of three classes); they would receive one half of the ESA amount designated for the student.

Should a parent choose to enroll their child in a public school (one to three classes), the Treasurer's Office requests that a parent inform us 30 days prior to the chosen funding date so we may coordinate with the Department of Education to properly prepare for the funding of that ESA account.

Participating in Sports or Interscholastic Activities

Should a child wish to participate in a class, activity, program, sports or interscholastic activity and events at a public school or through a school district, or through the Nevada Interscholastic Activities Associate, the family will need to file a current notice of intent to participate with the resident school district. The student will need to participate in the zoned school district the child would be required to attend.



Nevada Youth Legislature

A student participating in the ESA program is able to apply to participate in the Nevada Youth Legislature. For more information, please visit: <http://www.leg.state.nv.us/Division/Research/NYL/>

Account Fees

Pursuant to statute, the State Treasurer's office will deduct an administrative charge of not more than 3% of each account for the administrative costs of the program. There will also be a monthly fee of not more than \$2.50 deducted from the account for the program's third party claims processing vendor. These fees will be deducted from the quarterly installment payments prior to funding the account. Parents will be notified of the amounts deducted on a quarterly basis.

Refunds

A participating entity is only able to issue a refund a parent if an item is being returned or if an item or service has not been provided. If the account holder has received any type of refund for any good or service purchased with ESA funds, the money must be deposited back into the student's ESA account. If for any reason, a parent receives a refund to their personal account, credit card, cash, or check—a check must be sent to the Treasurer's Office, referencing the student's ESA account number and it will then be deposited back into the student's ESA account by the Treasurer's Office.

Misuse of Funds

If for any reason the State Treasurer's Office determines that any ESA funds have been substantially misused, the Treasurer's Office may freeze or dissolve the account, subject to any regulations adopted by the Treasurer's Office, provided that notice for such action has been given to the account holder and

appropriate time for a response has occurred. The Treasurer's Office may also give notice to the Attorney General or district attorney of the county in which the parent resides if appropriate.

Appeals Process

It is the aim of the State Treasurer's Office to help make a family's customized educational choice as streamlined as possible. We do not want to cause any further hindrances to the success of our children; therefore parents may fill out a Letter of Appeal or submit a letter to our office if they have been denied a particular reimbursement or have encountered any other kind of problems with throughout the process. Appeal forms may be submitted online or mailed to our office.

Committee to Review Payments - Parents

If you wish to have your voice heard and be a part of ESA expenditure decisions, you can apply to join the Committee to Review Payments. As per the adopted regulations of S.B.302; two parents of children who reside in Clark County will be appointed, one parent from a child in Washoe, and one parent who resides in a county other than Clark or Washoe. In addition, two educators or administrators at a participating entity will also be appointed to join a member of the Treasurer's Office staff. Members serve a one year term and are able to be reappointed. An application is enclosed in this handbook, as well as available online. We request that you also submit a resume with your application.

Online Payment Portal

How Do I Make a Payment for to a Participating Entity?

Payments can either be initiated by a parent or requested by a participating entity through our website at www.esa.nevadatreasurer.gov. In order to pay for tuition through your ESA account, you may log in and click "Submit a Payment". A similar request can be made from your participating entity requesting a payment from you. When this occurs, you will receive an email with a generated invoice. You will then need to log-in to approve a payment. Likewise, a participating entity will also receive an email stating that an ESA account holder would like to pay them for their services. They will need to log-in and accept this payment. This enables a two party sign off for each transaction. This also makes both parties aware that they must accept, approve, and account for each transaction.

How Do I Get Reimbursed for Items Purchased Out-of-Pocket?

For any items that a parent purchases out-of-pocket for a student, they will need to download or make a copy of the ESA Reimbursement Form from our Appendix. In order to expedite their reimbursement request, they can submit a completed form online. They will be required to submit copies of invoices and receipts for each item. Parents must have at least \$50 in receipts accumulated, before our office will be able to reimburse them. (This minimum amount is subject to change). Parents are able to submit reimbursement amounts for less than that, but our office may not be able to refund until the parent reaches the \$50 minimum amount. If parents have a balance less than \$50 in the system to be reimbursed at the end of the funding year, they will then be reimbursed for any remaining balances at that time. A parent may submit a Pre-Authorization Reimbursement form at any time for our staff to consider your request for a particular item of education. These forms will be available on our website. (There is an example of our form in the back of this handbook.)

It is important that items submitted for reimbursement must occur within 6 months of the receipt date, or our office may not be able to reimburse an ESA account holder for these stale items.

Planning for the Future

At the end of the academic year, each parent will be asked to participate in an annual survey performed by the Treasurer's office. You will be asked about your overall satisfaction with the program and for suggestions on how we may be able to improve the program. The survey results will help us better identify common problems or themes that we may present at the next legislative session. Remember, you may also apply to be on the Committee to Review Payments if you wish to be further involved in the ESA program.

Renewing Your ESA for the Next School Year

Near the end of the ESA account holder's funding year, correspondence will be sent from us reminding you that it is time to re-enroll your child into the program for the following year. Once you receive an email from us, you will be prompted to log-in and renew your account online. As long as your standardized norm-referenced tests have been uploaded online, you will be eligible to re-enroll. It is the parent's responsibility to ensure that they reapply on behalf of their child prior to the deadline to ensure funds are received on time. If there are any funds left remaining in the student's ESA account at the end of the academic year, the money will be carried forward to the next school year as long as you have reapplied.

Please note that if you have only one registered participating entity tied to your ESA account, then your account will be frozen during the summer months. If you wish to utilize your ESA funds during the summer for any legitimate reason, you will need to add another participating entity to your account. If you have added yourself as a participating entity plus a school, for example, then you have at least two participating entities registered to your name and your account will NOT be frozen during the summer months.

Withdrawing Your Child from the ESA Program

If a parent decides to pull their child out of the program to return to a public school, the parent must notify the Treasurer's Office in writing. The ESA account will then be closed and any remaining funds will be returned to the State. However, should a parent pull their child out of the program prior to the end of the quarterly funding period ending, they may not re-enroll their child in a public/charter school until the beginning of the next funding period as mandated by statute.

If a family chooses to exit the program for any reason, students will not be penalized should they wish to reapply to the ESA program in the future. The family may reapply as long as the student has reobtained 100 consecutive days within the public/charter school system, applies during an open enrollment period and waits until the beginning of the next available funding period. The contract will also terminate should a child no longer reside in the state of Nevada, and any money left in the ESA account will be returned to the State General Fund.

Graduating from High School

Upon graduating from high school, any funds remaining in the student's ESA account will be returned to the State General Fund.

**Educations Savings Account (ESA)
Reimbursement Appeal Form**
SAMPLE – PLEASE COMPLETE ONLINE

Parent Name _____

Today's Date _____

Student Name _____

ESA ID# _____

Email _____

Phone Number _____

If your appeal is granted, you will be notified via email. Please use the email that is listed on your account.

Please explain the reason for your appeal and include a copy(s) of receipts or invoices of the item(s) you are appealing.

[illegible]

If your appeal is granted, you will be notified via email (and the bank account on file will be reimbursed). Should your appeal be sent on for the Committee to Review Payments, please allow up to 90 days for a response.

OFFICE USE ONLY
 Received by _____
 Form # _____
 _____ Approved
 _____ Denied

Pre-Authorization Reimbursement Form

SAMPLE – PLEASE COMPLETE ONLINE

Parent Name _____

Today's Date _____

Student Name _____

ESA ID# _____

Email _____ Phone Number _____

If your pre-authorization request is granted, you will be notified via email. Please use the email that is listed on your account.

Item for Pre-Authorization _____

Please explain the reason supporting your request for pre-authorization and attach any additional documentation you feel is necessary.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Should your pre-authorization request be sent on for the Committee to Review Payments, please allow up to 90 days for a response.

OFFICE USE ONLY
 Received by _____
 Form # _____
 _____ Approved
 _____ Denied





Reimbursement Form

SAMPLE – PLEASE COMPLETE ONLINE

Parent Name _____
Student Name _____
Email _____

Today's Date _____
ESA ID# _____
Phone Number _____

Please fill out the form for items that you wish to seek reimbursement. Select the appropriate drop down for the category and check the box if you filled out a pre-authorization request form for any of the items below. You will need to upload a receipt for each item listed below.

DATE	DESCRIPTION	CATEGORY (FEES, CURRICULUM, TEXTBOOKS, SUPPLIES, THERAPY, TESTING FEES)	AMOUNT	PRE- AUTH

TOTAL AMOUNT TO BE REIMBURSED \$ _____

Parent Signature _____ Date _____

OFFICE USE ONLY

Received by _____

Form # _____

____ Approved
____ Denied

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